



DIAE/ISAR/MISC/2021
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NOTIFICATION

Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting Thirty-eighth session

Geneva, 9–12 November 2021

The thirty-eighth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will be held, if conditions permit, at the Palais des Nations, Geneva, with physical and remote participation, from 9 to 12 November 2021, from 3 to 5 p.m. each day. Bureau meetings and informal consultations will be held from 5 to 6 p.m. The session will open at 3 p.m. on Tuesday, 9 November 2021, in Room XIX of the Palais des Nations.

During the intersessional period of the Intergovernmental Working Group of Experts, many new developments took place in financial and sustainability reporting by enterprises. Delegates at the thirty-eighth session will review the main developments and the implications for the work of the Intergovernmental Working Group of Experts.

Since the adoption of the Sustainable Development Goals in 2015, enterprises around the world have been making efforts to disclose their contributions to the achievement of the Goals. *Guidance on Core Indicators for Entity Reporting on Contribution towards Implementation of the Sustainable Development Goals* was prepared by the Intergovernmental Working Group of Experts and published in 2019. Over the past two years, the Guidance has been used as a basis for information and training sessions on sustainability reporting with relevant public institutions in dozens of developing economies and with many hundreds of enterprises. Furthermore, detailed pilot tests have been conducted by UNCTAD at more than 20 large and small entities to assess feasibility and relevance. The thirty-eighth session of the Intergovernmental Working Group of Experts will provide an opportunity for member States to review the case studies resulting from these pilot tests and consider further refinements to the Guidance and future developments. In addition, member States will conduct a review of major developments in the area of climate-related financial disclosures and deliberate on good practices and key challenges with regard to the practical implementation of disclosure requirements.

In line with the provisional agenda approved by the thirty-seventh session of the Intergovernmental Working Group of Experts, the substantive agenda items for the thirty-eighth session are as follows:

- (a) Review of practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals.
- (b) Climate-related financial disclosures in mainstream entity reporting: Good practices and key challenges.

Additional topics will be considered under other business. The UNCTAD secretariat is preparing background papers on the substantive agenda items, to facilitate the deliberations of experts at the session. The annotated provisional agenda and other documentation will be circulated in due course.

The session will be preceded by a webinar on the impact of the pandemic on company financial and sustainability reporting, to be held on 8 November 2021 from 3 to 5 p.m.

Participation

The session is open to all member States of UNCTAD. Member State representatives and alternate representatives and advisers wishing to attend the session are requested to provide their credentials to UNCTAD by **1 November 2021**. Other organizations, including specialized agencies, intergovernmental bodies and non-governmental organizations in the general and special categories, that wish to participate as observers are requested to inform the UNCTAD secretariat of the names of their representatives by the same date.

Online registration [here](#) is mandatory for all those wishing to attend the session and is required for inclusion in the list of participants. Nominations and related communications concerning representation at the session should be sent to the Intergovernmental Support Service, UNCTAD, Palais des Nations, CH-1211 Geneva 10; fax: 41 22 917 0214; email: meetings@unctad.org or isar@unctad.org.

Logistics

If conditions permit, the session will be held with physical participation, in room XIX of the Palais des Nations, and remote participation, through a simultaneous interpretation platform in the six official languages of the United Nations. A link to the formal virtual meeting will be sent to registered participants, at the email address used for registration, one day in advance of the start of the session.

Before entering the Palais des Nations, participants are requested to collect their badges at the United Nations Security Service, Pregny Gate entrance, 14 avenue de la Paix. The Security Service is open from 8 a.m. to 5 p.m. Because of the security measures in force, participants are strongly advised to arrive before 2 p.m. in order to complete entry procedures in good time and proceed to the meeting in Building E of the Palais. Participants are requested to carry a passport or similar national identity card. Taxis are not allowed to enter the grounds of the Palais des Nations; therefore, visitors will be dropped off at the entrance gates. Furthermore, luggage may not be brought into the buildings unless the Security Service grants special clearance.

Further information and contact details

For all enquiries concerning substantive issues, please contact Edvins Reasons, Accounting and Corporate Governance Section, Enterprise Branch, UNCTAD; fax: 41 22 917 0122; email: isar@unctad.org.



Isabelle Durant
Acting Secretary-General of UNCTAD
17 August 2021